



Law No (17) of the year 2001
On the application of the second and the
third phases of the General Sales Tax
stated in the Law No 11 of the Year 1991

In the Name of the people,

The president of the Republic

The people's Assembly has passed the following law and it has been Issued:

Article 1

The second and the third phases of the General Sales Tax, stated in the General Sales Tax Law promulgated by Law no. 11 of the year 1991, shall be applied as of the date of enactment of this law

Without prejudice to registration threshold stipulated in the said law as for manufacturers, service providers, importers and manufacturers of Table (1) commodities attached to the said law, registration threshold of traders shall be L.E 150.000

Taxable traders shall, in accordance with the provisions of this law, apply to the Sales Tax Department to register their names and data in accordance with the provisions stipulated in Article(18) of the said law within 30 days of the application of this law and the tax shall be collected as of the subsequent month of the end of this period.

Article 2

This law shall be published in the Official Gazette and shall come into force as of the subsequent days publication .

This law shall receive the seal of the State's laws.

Issued at the presidency on 1st of Rabie I, 1422- 24th of May 2001

Hosni Mubarak